

105TH CONGRESS
2D SESSION

H. R. 4702

To amend the Internal Revenue Code of 1986 to provide that an individual who leaves employment because of loss of child care will, for purposes of determining such individual's eligibility for unemployment compensation, be treated as having left such employment for good cause.

IN THE HOUSE OF REPRESENTATIVES

OCTOBER 5, 1998

Mrs. MINK of Hawaii introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to provide that an individual who leaves employment because of loss of child care will, for purposes of determining such individual's eligibility for unemployment compensation, be treated as having left such employment for good cause.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. LOSS OF CHILD CARE AS GOOD CAUSE FOR**
4 **LEAVING EMPLOYMENT.**

5 (a) IN GENERAL.—Subsection (a) of section 3304 of
6 the Internal Revenue Code of 1986 (relating to approval

1 of State unemployment compensation laws) is amended by
2 striking “and” at the end of paragraph (18), by redesign-
3 nating paragraph (19) as paragraph (20), and by insert-
4 ing after paragraph (18) the following new paragraph:

5 “(19) if any individual leaves employment be-
6 cause of loss of adequate child care for a dependent
7 child under the age of 12, for purposes of determin-
8 ing such individual’s eligibility for compensation for
9 any subsequent week for which such individual
10 meets the State law requirements relating to avail-
11 ability for work and active search for work—

12 “(A) such individual shall be treated as
13 having left such employment for good cause,
14 and

15 “(B) any failure, while the lack of such
16 child care continues, to return to such employ-
17 ment or to otherwise meet such State law re-
18 quirements shall be disregarded; and”.

19 (b) EFFECTIVE DATE.—

20 (1) IN GENERAL.—Except as provided by para-
21 graph (2), the amendment made by subsection (a)
22 shall take effect on November 1, 1999.

23 (2) EXCEPTION.—In the case of any State the
24 legislature of which has not been in session for at
25 least 30 calendar days (whether or not successive)

1 between the date of the enactment of this Act and
2 November 1, 1999, the amendment made by sub-
3 section (a) shall take effect 30 calendar days after
4 the first day on which such legislature is in session
5 on or after November 1, 1999.

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